

§ 80.106

(iii) The volume of the batch;
(iv) The grade of gasoline produced (i.e., premium, mid-grade, or regular); and

(v) The properties, pursuant to § 80.101(i); and

(6) Such other information as EPA may require.

(b) The reporting requirements of paragraph (a) of this section do not apply in the case of any conventional gasoline or gasoline blendstock that is excluded from a refiner's or importer's compliance calculation pursuant to § 80.101(e).

(c) For each averaging period, each refiner and importer shall cause to be submitted to the Administrator of EPA, by May 30 of each year, a report in accordance with the requirements for the Attest Engagements of §§ 80.125 through 80.131.

(d) The report required by paragraph (a) of this section shall be:

(1) Submitted on forms and following procedures specified by the Administrator of EPA;

(2) Submitted to EPA by the last day of February each year for the prior calendar year averaging period; and

(3) Signed and certified as correct by the owner or a responsible corporate officer of the refiner or importer.

[59 FR 7860, Feb. 16, 1994, as amended at 59 FR 36969, July 20, 1994; 60 FR 65575, Dec. 20, 1995]

§ 80.106 Product transfer documents.

(a)(1) On each occasion when any person transfers custody or title to any conventional gasoline, the transferor shall provide to the transferee documents which include the following information:

(i) The name and address of the transferor;

(ii) The name and address of the transferee;

(iii) The volume of gasoline being transferred;

(iv) The location of the gasoline at the time of the transfer;

(v) The date of the transfer;

(vi) In the case of transferors or transferees who are refiners or importers, the EPA-assigned registration number of those persons; and

(vii) The following statement: "This product does not meet the require-

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ments for reformulated gasoline, and may not be used in any reformulated gasoline covered area."

(2) The requirements of paragraph (a)(1) of this section apply to product that becomes gasoline upon the addition of oxygenate only.

(b) On each occasion when any person transfers custody or title to any blendstock that has been included in the refiner's or importer's compliance calculations under § 80.102(e)(2), the transferor shall provide to the transferee documents which include the following statement: "For purposes of the Anti-Dumping requirements under 40 CFR part 80, subpart E, this blendstock has been accounted for by the refiner that produced it, and must be excluded from any subsequent compliance calculations."

§§ 80.107-80.124 [Reserved]

Subpart F—Attest Engagements

SOURCE: 59 FR 7875, Feb. 16, 1994, unless otherwise noted.

§ 80.125 Attest engagements.

(a) Any refiner, importer, and oxygenate blender subject to the requirements of this subpart F shall engage an independent certified public accountant, or firm of such accountants (hereinafter referred to in this subpart F as "CPA"), to perform an agreed-upon procedure attestation engagement of the underlying documentation that forms the basis of the reports required by §§ 80.75 and 80.105.

(b) The CPA shall perform the attestation engagements in accordance with the Statements on Standards for Attestation Engagements.

(c) The CPA may complete the requirements of this subpart F with the assistance of internal auditors who are employees or agents of the refiner, importer, or oxygenate blender, so long as such assistance is in accordance with the Statements on Standards for Attestation Engagements.

(d) Notwithstanding the requirements of paragraph (a) of this section, any refiner, importer, or oxygenate blender may satisfy the requirements of this subpart F if the requirements of this subpart F are completed by an

auditor who is an employee of the refiner, importer, or oxygenate blender, provided that such employee:

(1) Is an internal auditor certified by the Institute of Internal Auditors, Inc. (hereinafter referred to in this subpart F as "CIA"); and

(2) Completes the internal audits in accordance with the Codification of Standards for the Professional Practice of Internal Auditing.

(e) Use of a CPA or CIA who is debarred, suspended, or proposed for debarment pursuant to the Governmentwide Debarment and Suspension Regulations, 40 CFR part 32, or the Debarment, Suspension, and Ineligibility Provisions of the Federal Acquisition Regulations, 48 CFR part 9, subpart 9.4, shall be deemed in noncompliance with the requirements of this section.

(f) The following documents are incorporated by reference: the Statements on Standards for Attestation Engagements, Codification of Statements on Auditing Standards, written by the American Institute of Certified Public Accountants, Inc., 1991, and published by the Commerce Clearing House, Inc., Identification Number 059021, and the Codification of Standards for the Professional Practice of Internal Auditing, written and published by the Institute of Internal Auditors, Inc., 1989, Identification Number ISBN 0-89413-207-5. These incorporations by reference were approved by the Director of the Federal Register in accordance with 5 U.S.C. 552(a) and 1 CFR part 51. Copies of the Statements on Standards for Attestation Engagements may be obtained from the American Institute of Certified Public Accountants, Inc., 1211 Avenue of the Americas, New York, New York 10036, and copies of the Codification of Standards for the Professional Practice of Internal Auditing may be obtained from the Institute of Internal Auditors, Inc., 249 Maitland Avenue, Altamonte Springs, Florida 32701-4201. Copies may be inspected at the U.S. Environmental Protection Agency, Office of the Air Docket, 401 M Street, SW., Washington, DC., or at the Office of the Federal Register, 800 North Capitol Street, NW., suite 700, Washington DC.

[59 FR 7875, Feb. 16, 1994, as amended at 59 FR 36969, July 20, 1994]

§ 80.126 Definitions.

The following definitions shall apply for the purposes of this subpart F:

(a) *Averaging compliance records* shall include the calculations used to determine compliance with relevant standards on average, for each averaging period and for each quantity of gasoline for which standards must be achieved separately.

(b) *Credit trading records* shall include worksheets and EPA reports showing actual and complying totals for oxygen and benzene; credit calculation worksheets; contracts; letter agreements; and invoices and other documentation evidencing the transfer of credits.

(c) *Designation records* shall include laboratory analysis reports that identify whether gasoline meets the requirements for a given designation; operational and accounting reports of product storage; and product transfer documents.

(d) *Oxygenate blender records* shall include laboratory analysis reports; refiner, importer and oxygenate blender contracts; quality assurance program records; product transfer documents; oxygenate purchasing, inventory, and usage records; and daily tank inventory gauging reports, meter tickets, and product transfer documents.

(e) Product transfer documents shall include documents that reflect the transfer of ownership or physical custody of gasoline or blendstock, including invoices, receipts, bills of lading, manifests, and pipeline tickets.

(f) A *tender* means the physical transfer of custody of a volume of gasoline or other petroleum product all of which has the same identification (reformulated gasoline, conventional gasoline, RBOB, and other non-finished gasoline petroleum products), and characteristics (time and place of use restrictions for reformulated gasoline).

(g) *Volume records* shall include summaries of gasoline produced or imported that account for the volume of each type of gasoline produced or imported. The volumes shall be based on tank gauges or meter reports and temperature adjusted to 60 degrees Fahrenheit.